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Agenda item 132

FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Report of the Fifth Committee

Rapporteur: Mr. Shamel NASSER (Egypt)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 21 September 1990, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-fifth session the item entitled "Financing of the United Nations Transition Assistance Group" and to allocate it to the Fifth Committee.
2. At its 53rd, 54th, 56th and 60th meetings, on 29 and 30 April, 2 May 1991 and 17 May 1991, the Fifth Committee considered the report of the Secretary-General on the financing of the United Nations Transition Assistance Group (A/45/997 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/45/1003).
3. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (see A/C.5/45/SR.53, 54, 56 and 60).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/45/L.29

4. At the 60th meeting, on 17 May 1991, the Chairman introduced a draft resolution (A/C.5/45/L.29) and orally revised it as follows: in operative paragraph 5, for "having the credits due to them set" read "the utilization of the credits due to them to be set".
5. At the same meeting, the Committee adopted the draft resolution, as orally revised, without a vote (see para. 8).

6. The Controller made a statement following the adoption of the resolution (see A/C.5/45/SR.660).

7. The representative of Japan made a statement following the adoption of the resolution (see A/C.5/45/SR.60).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

The General Assembly,

Recalling its resolution 43/232 of 1 March 1989,

Bearing in mind Security Council resolution 435 (1978) of 29 December 1978, by which the Council established the United Nations Transition Assistance Group for a period of up to twelve months, as well as Council resolutions 629 (1989) of 16 January 1989 and 632 (1989) of 16 February 1989,

Having considered the report of the Secretary-General on the financing of the Group 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling that the amount of \$409,555,646 was assessed on Member States for the United Nations Transition Assistance Group,

Bearing in mind that assessed contributions remain uncollected,

Noting with appreciation that voluntary contributions in cash and in kind have been made to the Group by certain Governments,

Recognizing that the situation in which a peace-keeping operation has terminated with resources in excess of net estimated revised costs is unprecedented,

1. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

1/ A/45/997 and Corr.1.

2/ A/45/1003.

2. Notes that the net estimated cost of the United Nations Transition Assistance Group to Member States has been revised to \$345,314,701 and that Member States' financial obligations to the Group should be adjusted accordingly;

3. Decides that Member States whose payments to the United Nations Transition Assistance Group exceed their adjusted financial obligations will be credited in full with the difference;

4. Notes that the United Nations has been called upon to launch new peace-keeping operations and that significant obligations will result for Member States;

5. Invites Member States to consider the utilization of the credits due to them to be set off against their assessed contributions for other United Nations peace-keeping operations in accordance with the Financial Rules and Regulations;

6. Requests the Board of Auditors to take measures necessary to expedite the audit of the United Nations Transition Assistance Group Special Account and submit its findings to the General Assembly at its forty-sixth session;

7. Requests the Advisory Committee on Administrative and Budgetary Questions, on receipt of the special audit requested in paragraph 6 above, to make appropriate recommendations regarding the account, taking into consideration interest earnings of the account;

8. Takes note of the proposal of the Secretary-General that the shortfall of \$3,336,000 for funding the repatriation of some 45,000 Namibians by the Office of the United Nations High Commissioner for Refugees be charged to the United Nations Transition Assistance Group Special Account;

9. Notes that the unencumbered balance shown in annex VI to the report of the Secretary-General 1/ does not include the reported shortfall in the funding for the repatriation of Namibian refugees;

10. Invites the Secretary-General to renew his appeal to Governments to meet this reported shortfall, and requests the Secretary-General to submit a report on this issue, through the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-sixth session;

11. Concurs with the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 8 of its report, 2/ and approves the following special arrangements for the Group with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4 as set out in the annex to the present resolution;

12. Urges those Member States that are still in arrears to make every effort to pay their assessed contributions to the Group.

ANNEX

Special arrangements with regard to the application
of article IV of the Financial Regulations of the
United Nations

1. At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(c) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.
